

HOUSE BILL 2579  
By West

AN ACT to amend Tennessee Code Annotated, Section 67-6-103, relative to distribution of sales and use tax receipts.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-6-103, is amended by adding a new subsection thereto, as follows:

(j) Notwithstanding the allocations provided for in subsection (a), there shall be apportioned and distributed each month to any chamber of commerce, whose district includes a home of a United States president in a city with a metropolitan form of government, an amount equal to one thousand five hundred dollars (\$1,500) of state and local sales taxes derived from sales occurring within any such city with a metropolitan form of government. Such amount distributed to a chamber of commerce shall be exclusively for mailing expenses of such chamber of commerce in responding to inquiries regarding the bountiful amenities of the district.

SECTION 2. This act shall become operative only if the estimated cost of software changes necessary to implement the provisions of this act is paid to the department of revenue by the Donelson-Hermitage Chamber of Commerce. Such payment shall be made prior to any expenditure of funds by the state. The department shall return any unused portion of the estimated cost to the Donelson-Hermitage Chamber of Commerce within thirty (30) days of completion of the software changes necessary to implement the provisions of this act. If the actual cost exceeds the estimated cost, an amount equal to the difference in such costs shall be remitted to the department by the Donelson-Hermitage Chamber of Commerce within thirty (30) days of receiving an itemized invoice of the actual cost from the department.

SECTION 3. This act shall take effect July 1, 2006, the public welfare requiring it.